



ISO 26000: Guidance on Social Responsibility

Corporate Social Responsibility and Guidance on Social Responsibility as per ISO 26000

Organizations around the world, and their stakeholders, are becoming increasingly aware of the need for and benefits of socially responsible behaviour. An organization's performance in relation to the society in which it operates and to its impacts on the environment has become a critical part of measuring its overall performance and its ability to continue operating effectively. The objective of social responsibility is to contribute to sustainable development.

CSR definition by ISO 26000

The responsibility of an organization for the impacts of its decision and activities on society and the environment, through transparency and ethical behavior that:

- Contribute to sustainable development ,including health and welfare of society
- Takes into account the expectation of stakeholders
- Is in compliance with applicable law and consistent with international norms of behavior
- Is integrated throughout the organization and practices in its relationship

This implies the willing inclusion by business of social and environmental concerns in the commercial (economic) activities and their relation with their stakeholders.

CSR Correlates with the social and environmental dimensions of Sustainable Development as defined by brundtland comission and the model of the triple bottom line (Economic-Environment-Social or Profit-Planet-People)

CSR may be considered as a tool and way of doing business towards sustainable development.
CSR is a good way of doing business strategically & profitably.

**Corporate Social
Responsibility (CSR)**

Tool / Enabler



**Sustainable
Development**

Goal

ISO 26000 was prepared by ISO/TMB Working group on Social Responsibility which released on 1st November 2010. It was one of the most comprehensive standards ever developed by ISO and received global attention and acceptance.

The International Standard ISO 26000 provides guidance on understanding, implementing and continuously improving the social responsibility of organizations, which is understood as the impacts of an organization's actions on society and the environment. The ISO 26000 standard is expected to set the norm for Social Responsibility in the time to come.

It is intended to be useful to all types of organizations. The ISO 26000 is based on 7 principles, 7 Core subjects or requirements, total comprising of total 36 identified significant Issues or potential area to work by organization. The organization needs to identify which issues are relevant and significant for them to address in prioritized manner, through its own consideration and through dialogue with stakeholders.

Social Responsibility Core Subjects



Principles of Social Responsibility

ISO 26000 defines seven principles of social responsibility:

- **Accountability:** being answerable for decisions and activities and their impacts on society, the economy and the environment.
- **Transparency:** openness about decisions and activities that impact on society and the environment.
- **Ethical behavior:** in accordance with accepted principles of right or good conduct
- **Respect for stakeholder interest:** respect, consider and respond to the interests of its stakeholders.
- **Respect for rule of law:** mandatory
- **Respect for international norms of behavior**
- **Respect for human rights**

TÜV Services

- Gap Assessment
- Strategy development
- Trainings on ISO 26000
- Verification of Compliance

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